

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 100 Section 100.5020 Extensions of Time for Filing Returns: All Taxpayers (IITA Section 505)</b>
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**TITLE 86: REVENUE**

**PART 100  
INCOME TAX**

**Section 100.5020 Extensions of Time for Filing Returns: All Taxpayers (IITA Section 505)**

- a) Tentative Payments. An extension of time to file a return permitted under this Section is not to be construed as an extension by the Department of the time for payment of tax due on such return.
- b) Automatic Illinois Extensions. The Department will grant an automatic extension of 6 months (7 months for corporations) to file any Illinois income tax return except Form IL-941. No application form need be filed by a taxpayer to obtain this extension. If a balance of tentative tax is due, the taxpayer should transmit the payment with the appropriate form (Form IL-505-I and Form IL-505-B) by the original filing due date in order to avoid the penalty for underpayment of tax (IITA Section 1005) and statutory interest (IITA Section 1003).
- c) Additional Extensions Beyond the Automatic Extension Period. The Department will approve an extension of more than 6 months (7 months for corporations) if an extension of more than 6 months is granted by the Internal Revenue Service. For corporations the additional Illinois extension will be one month beyond any approved federal extension of longer than 6 months. For all other taxpayers, the additional extension will be for the length of time approved by the Internal Revenue Service. All taxpayers must attach a copy of the approved federal extension to their return when it is filed.
- d) Penalty and Interest on Underpayment of Tax
  - 1) IITA Section 1005 Penalty. A penalty of 6% per annum on any tax underpayment shall be assessed if the amount of tax required to be shown on a return is not paid on or before the date required for filing the return (determined without regard to any extension of time to file) for returns due prior to January 1, 1994. For returns due on and after January 1, 1994, the penalty shall be determined in the manner and at the rate prescribed by the Uniform Penalty and Interest Act [35 ILCS 735/3] ("the UPIA") and 86 Ill. Adm. Code 700. However, (as specified in the Internal Revenue Code Regulations, 26 CFR 301.6651-1(c)(3)), no penalty will be assessed if the amount of the underpayment is 10% or less of the amount of tax required to be shown on the return and the taxpayer pays such amount due by the extended due date.
  - 2) IITA Section 1003 Interest. Interest at the rate of 9% per annum (or at such adjusted rate as is established under IRC Section 6621(b)) will be assessed for

the period from the due date of the return to the date of payment for any amount of tax not paid on or before the due date (determined without regard to any extension) for returns due before January 1, 1994. For returns due on and after January 1, 1994, the penalty shall be determined in the manner and at the rate prescribed by the Uniform Penalty and Interest Act [35 ILCS 735/3] ("the UPIA") and 86 Ill. Adm. Code 700.

e) Late Filing Penalty

- 1) The Department will not assess IITA Section 1001 late filing penalty for the period of any extension provided by the IITA and this regulation.
- 2) For returns due prior to January 1, 1994, *in case of failure to file any tax return required under this act on the date prescribed therefor (determined with regard to any extensions of time for filing), unless it is shown that such failure is due to reasonable cause* (as defined in Section 6651 of the Internal Revenue Code, 26 USC 6651) *there shall be added as a penalty to the amount required to be shown as tax on such return 7.5% of the amount of such tax if the failure is not for more than one month, with an additional 7.5% for each additional month or fraction thereof during which such failure continues, not exceeding 37.5% in the aggregate.* (Section 1001 of the IITA, effective until January 1, 1994).
- 3) For returns due on and after January 1, 1994, *in case of failure to file any tax return required under this Act on the date prescribed therefor, (determined with regard to any extensions of time for filing) there shall be added as a penalty the amount prescribed by Section 3-3 of the Uniform Penalty and Interest Act.* (Section 1001 of the IITA, effective January 1, 1994)

(Source: Amended at 24 Ill. Reg. 10593, effective July 7, 2000)